

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
TWO HUNDRED NINETY-NINTH OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
ERIC D. KASENETZ, AT 212-310-8737.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Jacqueline Marcus

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
Debtors. : (Jointly Administered)
-----x

**NOTICE OF HEARING ON TWO HUNDRED NINETY-NINTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

PLEASE TAKE NOTICE that on May 14, 2012, Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for

certain entities in the in the above-referenced chapter 11 cases, filed the two hundred ninety-ninth omnibus objection to claims (the “Two Hundred Ninety-Ninth Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Two Hundred Ninety-Ninth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 28, 2012 at 10:00 a.m. (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Two Hundred Ninety-Ninth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Jacqueline Marcus, Esq. and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); so as to be so filed and received by no later than **June 14, 2012 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Two Hundred Ninety-Ninth Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Two Hundred Ninety-Ninth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 14, 2012
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Jacqueline Marcus

Attorneys for Lehman Brothers Holdings Inc.
and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**TWO HUNDRED NINETY-NINTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO
HUNDRED NINETY-NINTH OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
ERIC D. KASENETZ, AT 212-310-8737.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. The Plan Administrator files this two hundred ninety-ninth omnibus objection to claims (the “Two Hundred Ninety-Ninth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [ECF No. 6664], seeking disallowance and expungement, in whole or in part, of the claims listed on Exhibit A annexed hereto.

2. The Plan Administrator has examined each proof of claim identified on Exhibit A (collectively, the “No Liability Claims”) and has determined that either (i) the applicable Chapter 11 Estate against which the claim is asserted has no liability for any part of the claim, or (ii) the applicable Chapter 11 Estate has no liability for a portion of the claim. The Plan Administrator, therefore, requests the No Liability Claims be disallowed and expunged to the extent set forth on Exhibit A.

3. The Plan Administrator reserves all rights to object on any other basis to any No Liability Claim as to which the Court does not grant the relief requested herein as well as to the portion of any No Liability Claim that is not the subject of this Objection.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On January 14, 2010, the Court entered the Procedures Order, which authorizes filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. On December 6, 2011, the Court entered an order confirming the Plan (the “Confirmation Order”) [ECF No. 23023]. The Plan became effective on March 6, 2012 (the “Effective Date”). Pursuant to the Plan, the Plan Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

The No Liability Claims Should Be Disallowed and Expunged

8. As a result of its review of the claims filed on the claims register in these chapter 11 cases and maintained by the Court-appointed claims agent, the Plan Administrator has identified the No Liability Claims as claims for which the Chapter 11 Estate against which the claim is filed does not have any liability, in whole or in part.

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See*

In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc's Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

10. The Plan Administrator has evaluated the transactions underlying the No Liability Claims and the books and records of the Chapter 11 Estates. The No Liability Claims are asserted against Chapter 11 Estates that are not liable on any grounds for such claims to the extent set forth on Exhibit A. As described further on Exhibit A, the No Liability Claims do not set forth any legal justification for asserting a claim, in whole or in part, against the Chapter 11 Estates.

11. The Effective Date has occurred and distributions began on April 17, 2012. If the No Liability Claims remain on the claims register in the filed amount, the potential exists for recoveries by parties who do not hold valid claims against the Chapter 11 Estates. Accordingly, the Plan Administrator respectfully requests that the Court disallow and expunge the No Liability Claims to the extent set forth on Exhibit A attached hereto.

Notice

12. No trustee has been appointed in these chapter 11 cases. The Plan Administrator has served notice of this Two Hundred Ninety-Ninth Omnibus Objection to Claims on (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June

17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

13. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant the relief requested herein and such other and further relief as is just.

Dated: May 14, 2012
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

	Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
1	469 BERGMAN PROPERTIES LLC C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVENUE NEW YORK, NY 10171	08-13555 (JMP)	Lehman Brothers Holdings Inc.	22073	\$1,200,000.00	No Liability Claim	A portion of Claim 22073 is based on amounts owed under securities issued by or investments in Clearwater Capital Partners Fund III, LP and Lehman Brothers MLP Opportunity Delaware Fund, LP, both of which are non-Debtor entities. LBHI has no liability for the securities issued by or investments in (i) Clearwater Capital Partners Fund III, LP, in the claimed amount of \$400,000.00, and (ii) Lehman Brothers MLP Opportunity Delaware Fund, LP, in the claimed amount of \$800,000.00. The remaining portion of Claim 22073 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 22073 are reserved.
2	AON CONSULTING ATTN: JESSICA SMITH 1100 REYNOLDS BLVD. WINSTON SALEM, NC 27105	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7017	\$283,667.50	No Liability Claim	Claim 7017 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
3	BG BAU BERUFSGENOSSENSCHAFT DER BAUWIRTSCHAFT LORISTRASSE 8 MUNICH, 80335 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	44522	\$372,607.96	No Liability Claim	Claim 44522 asserts a claim based on LBHI's purported guarantee of a deposit contract between claimant and Lehman Brothers Bankhaus AG. The claimant does not provide any basis or support for the guarantee claim and LBHI does not have any liability for the underlying contract. Furthermore, Claim 44522 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
4	CHOU, WILLIAM 66 W 38TH ST APT 28G NEW YORK, NY 10018	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10189	\$14,271.83	No Liability Claim	Claim 10189 asserts a claim for taxes incurred related to claimant's exercise of certain options. LBHI is not liable for taxes incurred by claimant in connection with these transactions.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
5 COYM, PETER OBERER REISBERG 34 BAD HOMBURG, BE 61350 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9058	\$63,881.25	No Liability Claim	Claim 9058 asserts a claim based on LBHI's purported guarantee of an obligation of Lehman Brothers Bankhaus AG under an advisory agreement. Claimant does not provide any basis or support for the guarantee claim and LBHI does not have any liability for the underlying agreement.
6 CREDIT AGRICOLE CORPORATE AND INVESTMENT BANK (FKA CALYON) ATTN: SOPHIE WALDBERG-BILLHOUET 9 QUAI DU PRESIDENT PAUL DOUMER COURBEVOIE, 92400 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	49458	\$24,056,700.00	No Liability Claim	Claim 49458 was filed by a holder of securities (the "Security Holder") that were issued by non-Debtor securitization trusts (the "Trusts"). The Trusts purchased commercial mortgage loans from the Debtors and issued securities collateralized by receipts of payments of interest or principal on the loans. The Debtors did not issue the securities to the Security Holder and are not liable for any payments to the holder of such securities or any other obligations of the Trusts.
7 DEUTSCHE BANK AG ATTN: CHIP GOODRICH, ESQ. 60 WALL STREET NEW YORK, NY 10005-2858	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	26969	\$237,992.00*	No Liability Claim	The portion of Claim 26969 in the amount of \$237,992.00 for alleged erroneous wire transfers relates to transfers made to Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, and Lehman Brothers International (Europe), a foreign affiliate of the Debtors that is not Debtor in these jointly administered chapter 11 cases. LBSF does not have any liability with respect to such transfers. The remaining portion of Claim 26969 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 26969 are reserved.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

	Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
8	DEUTSCHE BANK AG, LONDON BRANCH ATTN: MICHAEL SUTTON AND ALEXANDER KRAEMER 1 GREAT WINCHESTER STREET LONDON, EC2N 2DB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	17754	Undetermined	No Liability Claim	The security underlying the portion of Claim 17754 relating to CUSIP 524908EC0 has matured and prepetition LBHI satisfied all obligations on such security. The remaining portion of Claim 17754 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 17754 are reserved.
9	FEINGOLD, VICTOR SALOMON 117 TUCUMAN STREET 7TH FLOOR BUENOS AIRES, C1049AAC ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	18657	\$200,000.00	No Liability Claim	Claim 18657 was filed by a former holder of securities (the " <u>Former Security Holder</u> ") on which LBHI may have been an obligor; however, the Former Security Holder sold the securities and the Debtors are not liable to the Former Security Holder for any trading losses the Former Security Holder may have incurred.
10	GLG MARKET NEUTRAL FUND C/O GLG PARTNERS LP ATTN: MARY NELL BROWNING 1 CURZON STREET LONDON, W1J 5HB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	62733	\$25,731,439.11*	No Liability Claim	Claim 62733 was filed by a former holder of securities (the " <u>Former Security Holder</u> ") on which LBHI may have been an obligor; however, the Former Security Holder sold the securities and the Debtors are not liable to the Former Security Holder for any trading losses the Former Security Holder may have incurred.
11	HARTIG, HELMUT AND LILLI JOHANNES-R.-BECHER-STR.6 JENA, 07745 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9069	\$21,211.50	No Liability Claim	The securities that are the subject of Claim 9069 (the " <u>Capital Raising Securities</u> ") were issued by Capital Raising GmbH, an entity entirely unaffiliated with the Debtors, and were erroneously included on the Debtor's list of Lehman Programs Securities. The Capital Raising Securities were neither issued nor guaranteed by the Debtors. Additional information regarding the Capital Raising Securities can be found in the Debtors' One Hundred Fourteenth Omnibus Objection to Claims (No Liability Claims) [ECF No. 15017].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

		Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
12	HOWARD WEIL INCORPORATED 1100 POYDRAS STREET SUITE 3500 NEW ORLEANS, LA 70163	08-13555 (JMP)	Lehman Brothers Holdings Inc.	3880	\$324,480.00	No Liability Claim	Claim 3880 is based on a transaction between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction.
13	HSBC BANK USA, NATIONAL ASSOCIATION C/O DAVID NEIER, ESQ. WINSTON & STRAWN LLP 200 PARK AVENUE NEW YORK, NY 10166	08-13900 (JMP)	Lehman Commercial Paper Inc.	7580	Undetermined	No Liability Claim	Claim 7580 is based on alleged or potential breaches of representations and warranties in connection with a securitization of mortgage loans. All but two of the loans have matured or otherwise liquidated, and LCPI is not aware of any breaches or damages relating to the remaining loans. As a result, LCPI has no liability for this claim.
14	KITCHEN CENTER, THE 1031 S. 15TH STREET GRAND JUNCTION, CO 81501	09-10560 (JMP)	LB Rose Ranch LLC	18140	\$11,159.06	No Liability Claim	Claim 18140 is based on a transaction between claimant and IronBridge Homes, LLC or an affiliate of IronBridge Homes, LLC. LB Rose Ranch has no liability to claimant relative to such transaction.
15	KOMMUNALER VERSORGUNGSVERBAND BRANDENBURG ATTN: DIREKTORIN IRMGARD STELTER RUDOLF-BREITSCHEID-STRABE 62 GRANSEE, DE-16775 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	27009	\$13,210,225.00	No Liability Claim	Claim 27009 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
16 LIBERTY MUTUAL FIRE INSURANCE COMPANY ATTN: ROBERT BLAUVELT 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	15932	\$11,111,839.84	No Liability Claim	A portion of Claim 15932 is based on amounts owed under securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners, L.P. and Lehman Brothers Real Estate Mezzanine Partners II, L.P., both of which are non-Debtor entities. LBHI has no liability for the securities issued by or investments in (i) Lehman Brothers Real Estate Mezzanine Partners, L.P., in the claimed amount of \$9,611,839.84, and (ii) Lehman Brothers Real Estate Mezzanine Partners II, L.P., in the claimed amount of \$1,500,000.00. The remaining portion of Claim 15932 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 15932 are reserved.
17 LIBERTY MUTUAL INSURANCE COMPANY ATTN: ROBERT BLAUVELT 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	15930	\$18,917,759.72	No Liability Claim	A portion of Claim 15930 is based on amounts owed under securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners, L.P. and Lehman Brothers Real Estate Mezzanine Partners II, L.P., both of which are non-Debtor entities. LBHI has no liability for the securities issued by or investments in (i) Lehman Brothers Real Estate Mezzanine Partners, L.P., in the claimed amount of \$14,417,759.72, and (ii) Lehman Brothers Real Estate Mezzanine Partners II, L.P., in the claimed amount of \$4,500,000.00. The remaining portion of Claim 15930 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 15930 are reserved.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

		Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
18	LIBLACO SEPARATE ACCOUNTS ATTN: ROBERT BLAUVELT, VICE PRESIDENT FIXED INCOME LIBERTY MUTUAL GRUP BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	15944	\$750,000.00	No Liability Claim	A portion of Claim 15944 is based on amounts owed under securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners II, a non-Debtor entity. LBHI has no liability for the securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners II, in the claimed amount of \$750,000.00. The remaining portion of Claim 15944 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 15944 are reserved.
19	MARKELL, RICHARD A. 14 TALLTREE ROAD NEW ROCHELLE, NY 10804	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9596	Undetermined	No Liability Claim	A portion of Claim 9596 is based on amounts owed under securities issued by Lehman Brothers Bank FSB (now known as Aurora Bank FSB), a non-Debtor entity. LBHI has no liability for the securities issued by Lehman Brothers Bank FSB. Claim 9596 is being expunged solely with respect to its asserted claim in undetermined amount for the securities issued by Lehman Brothers Bank FSB. The remaining portion of Claim 9596 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 9596 are reserved.
20	MAYROCK, ISIDORE & STACEY 395 DUCK POND ROAD LOCUST VALLEY, NY 11560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	2301	\$450,000.00	No Liability Claim	Claim 2301 is based on amounts owed under securities issued by or investments in Lehman Brothers European Mezzanine Fund 2003 - B., L.P., a non-Debtor entity. LBHI has no liability for the securities issued by or investments in Lehman Brothers European Mezzanine Fund 2003 - B., L.P.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

	Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
21	MERRILL LYNCH INTERNATIONAL ATTN: CHRISTOPHER J. HAAS BANK OF AMERICA TOWER ONE BRYANT PARK NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	20144	\$242,476.01	No Liability Claim	Claim 20144 for an alleged erroneous wire transfer relates to a transfer made to Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases. LBSF does not have any liability with respect to such transfer.
22	MUENSTER, STADT STADTKASSE MUNSTER, 48127 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	5268	Undetermined	No Liability Claim	Claim 5268 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
23	PEERLESS INSURANCE COMPANY ATTN: ROBERT BLAUVELT, VICE PRESIDENT FIXED INCOME LIBERTY MUTUAL GROUP 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	15948	\$750,000.00	No Liability Claim	A portion of Claim 15948 is based on amounts owed under securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners II, L.P., a non-Debtor entity. LBHI has no liability for the securities issued by or investments in Lehman Brothers Real Estate Mezzanine Partners II, L.P., in the claimed amount of \$750,000.00. The remaining portion of Claim 15948 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 15948 are reserved.
24	RHEINISCHE ZUSATZVERSORGUNGSHASSE FUR GEMEINDEN UND GEMEINDEVERBANDE MINDENER STR.2 KOLN, 50679 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8046	\$9,527,989.15	No Liability Claim	Claim 8046 asserts a claim based on LBHI's purported guarantee of loan agreement between claimant and Lehman Brothers Bankhaus AG. Claimant does not provide any basis or support for the guarantee claim and LBHI does not have any liability for the underlying loan.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

		Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
25	SAFRA NATIONAL BANK OF NEW YORK AS CUSTODIAN FOR ITS CLIENTS 546 FIFTH AVENUE NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	4703	\$100,000.00	No Liability Claim	A portion of Claim 4703 is based on amounts owed under securities issued by Lehman Brothers Bank FSB (now known as Aurora Bank FSB), a non-Debtor entity. LBHI has no liability for the securities issued by Lehman Brothers Bank FSB, in the claimed amount of \$100,000.00. The remaining portion of Claim 4703 is not being expunged pursuant to this Objection and is not affected by this Objection. All rights with respect to the remaining portion of Claim 4703 are reserved.
26	SCHROEDER, LOTHAR AND INGRID NEUSTAEDTER STR., 25 STADTRODA, 07646 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9079	\$28,312.00	No Liability Claim	The securities that are the subject of Claim 9079 (the " <u>Capital Raising Securities</u> ") were issued by Capital Raising GmbH, an entity entirely unaffiliated with the Debtors, and were erroneously included on the Debtors' list of Lehman Programs Securities. The Capital Raising Securities were neither issued nor guaranteed by the Debtors. Additional information regarding the Capital Raising Securities can be found in the Debtors' One Hundred Fourteenth Omnibus Objection to Claims (No Liability Claims) [ECF No. 15017].
27	SDIOUFELEDER, DORIS PREUSSENALLER 36 BERLIN, 14052 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	57301	\$12,030.90	No Liability Claim	The security underlying Claim 57301 was not issued by LBHI or any of its affiliates. LBHI does not owe any obligations under such security.
28	SINGAPORE CREDIT CO-OPERATIVES LEAGUE LTD BLOCK 1 JALAN BUKIT MERAH # 01-4532 SINGAPORE, 150001 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	35080	\$349,846.07	No Liability Claim	The security underlying Claim 35080 was not issued by LBHI or any of its affiliates. LBHI does not owe any obligations under such security.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

	Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
29	SINGAPORE CREDIT CO-OPERATIVES LEAGUE LTD BLOCK 1 JALAN BUKIT MERAH # 01-4532 SINGAPORE, 150001 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	35081	\$524,769.10	No Liability Claim	The security underlying Claim 35081 was not issued LBHI or any of its affiliates. LBHI does not owe any obligations under such security.
30	TOKIO MARINE & NICHIDO FIRE INS. CO, LTD ATTN: FIXED INCOME GROUP, INVESTMENT DEPARTMENT I 6-4 SANBANCHO, CHIYODA-KU TOKYO, 102-8014 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	59194	\$56,144,461.76	No Liability Claim	Claim 59194 was filed by holder of securities (the "Security Holder") that were issued by non-Debtor securitization trusts (the "Trusts"). The Trusts purchased commercial mortgage loans from the Debtors and issued securities collateralized by receipts of payments of interest or principal on the loans. The Debtors did not issue the securities to the Security Holder and are not liable for any payments to the holder of such securities or any other obligations of the Trusts.
31	WENK, CHRISTINA GRENZSTR. 31 JENA, 07745 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9070	\$36,037.50	No Liability Claim	The securities that are the subject of Claim 9070 (the "Capital Raising Securities") were issued by Capital Raising GmbH, an entity entirely unaffiliated with the Debtors, and were erroneously included on the Debtors' list of Lehman Programs Securities. The Capital Raising Securities were neither issued nor guaranteed by the Debtors. Additional information regarding the Capital Raising Securities can be found in the Debtors' One Hundred Fourteenth Omnibus Objection to Claims (No Liability Claims) [ECF No. 15017].

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 299: EXHIBIT A - NO LIABILITY CLAIMS

Name of Claimant	Case Number	DEBTOR NAME	Claim #	Claim Amount	Reason for Proposed Disallowance	Basis for No Liability
32 WESTDEUTSCHER RUNDFUNK KOLN PUBLIC-LAW INSTITUTION APPELLHOFPLATZ 1 KOLN, 50667 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7326	Undetermined	No Liability Claim	Claim 7326 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
TOTAL						\$164,673,157.26

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**ORDER GRANTING THE TWO HUNDRED NINETY-NINTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred ninth omnibus objection to claims, dated May 14, 2012 (the “Two Hundred Ninety-Ninth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator (the “Plan Administrator”) under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Liability Claims to the extent that they assert claims for which the applicable Chapter 11 Estates do not have any liability, all as more fully described in the Two Hundred Ninety-Ninth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninety-Ninth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Ninety-Ninth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Ninety-Ninth Omnibus Objection to Claims.

creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninety-Ninth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Ninety-Ninth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged, with prejudice, to the extent set forth therein; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred Ninety-Ninth Objection to Claims that is not listed on Exhibit 1 annexed hereto and (ii) the portion of any No Liability Claim that is not the subject of the Two Hundred Ninety-Ninth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE